



Accountability
Framework
initiative

HOW TO

Write a Policy Aligned with the Accountability Framework

Writing the Policy

This resource is part of the AFi How To Guide on writing a responsible supply chain policy. It describes the elements companies should include in their policies. Also available in the guide is a resource to support companies as they prepare to write their policies, as well as a sample policy.

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This resource is provided by the [Accountability Framework initiative \(AFi\)](#) as part of the guide [How To Write a Policy Aligned with the Accountability Framework](#). It helps companies understand the elements they should include in their policies. This guide is aligned with the Accountability Framework, which represents the consensus of the entire [AFi Coalition](#), whose members as of the date of publication include:



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Overview

This resource of the **AFi How To Guide** on writing a responsible supply chain policy focuses on the content of the policy. It describes common elements that help companies communicate their commitments clearly and comprehensively. It includes the following elements, which are presented in the order that they commonly appear in a company policy:

1. **Policy context and purpose**
2. **Policy scope**
3. **Commitments to no-deforestation and no-conversion**
4. **Commitments to human rights**
5. **Time-bound targets**
6. **Implementation systems**
7. **Measures to address non-compliance**

The **Accountability Framework** does not prescribe a specific policy structure or format. Companies may choose to organise and communicate their policies in different ways. To be aligned with the Framework, a policy must have an appropriately broad topical and business scope (Section 2), include commitments consistent with the Accountability Framework on no-deforestation and no-conversion (Section 3) and human rights (Section 4), and establish time-bound targets (Section 5). The Framework also expects companies to implement systems and processes to fulfil their commitments and address non-compliance (Sections 6 and 7). While these systems and processes do not need to be described in detail in the policy itself, many companies choose to reference them to communicate how their policies will be implemented

Annex 1 provides a checklist that summarises the elements explained in this tool. Companies can use this as a diagnostic during drafting, internal review, or final approval to assess whether key policy components have been considered, identify potential gaps, and strengthen the policy as needed.

Annex 2 provides a summary of common ways that companies in different supply chain roles implement responsible supply chain commitments and how this may be reflected in policy language.

Companies may address responsible supply chain commitments through a single umbrella policy document or through a set of related policies that address specific topics in more detail. Where commitments are addressed across multiple documents, the relationship between them should be clearly explained and cross-referenced so that the company's overall approach remains clear and coherent.

1. Policy context and purpose

A responsible supply chain policy can begin with a short framing section that explains the purpose of the policy and situates it within the company's broader values, strategy, sustainability approach, or responsible business commitments. This helps readers understand why the policy exists, the outcomes it is intended to support, and how it relates to the company's overall approach to responsible business conduct.

For many companies that produce or source agricultural or forestry commodities, commitments to eliminate deforestation and conversion are also an important component of broader climate and nature goals. These may include goals related to reducing carbon emissions footprint, achieving net zero emissions, addressing biodiversity loss, or achieving 'nature positive' outcomes. The framing section can therefore explain how the policy contributes to these broader objectives and why responsible supply chains are important to achieving them.

This section may include:

- A statement of the policy's purpose and how it supports the company's broader values, strategy, and sustainability objectives.
- A high-level description of the outcomes or overall direction the company aims to support through the policy.
- References to relevant external frameworks, initiatives, regulations, or normative instruments that informed the policy. These should generally focus on frameworks expected to remain relevant over time.
- A brief explanation of how the policy relates to any other company documents, such as topic-specific policies, supplier codes and policies, implementation plans, or reporting commitments, where relevant

Where the Accountability Framework has informed policy development, companies are encouraged to reference this directly in the policy. Guidance on how to do this is provided in the [**AFi Policy on Communications and Claims**](#).

2. Policy scope

The policy should clearly specify both its topical scope and its business scope.

Topical scope

To be aligned with the Accountability Framework, policies should address commitments related to no-deforestation, no-conversion, and respect for human rights (see Sections 3 and 4). Companies may also choose to address additional topics, such as water stewardship, pollution prevention, or regenerative agriculture. Companies can include a summary statement near the top of the policy that indicates the scope of environmental and social topics covered.

Business scope

To be aligned with the Framework, policies should also state the operations, business activities, and supply chains to which it applies. Consistent with the Accountability Framework, companies should adopt broad-scope policies that apply across all operations and supply chains that may pose material environmental or human rights risks. Policies should not be limited to selected commodities, sourcing



regions, suppliers, business units, or supply chains. Broad business scope helps avoid gaps and blind spots that can result in significant environmental and social harm along with business liabilities.

For commodity buyers, policies should also make clear that commitments apply to suppliers, including both direct and indirect suppliers, and that expectations should be cascaded upstream within their own supply chains. Annex 2 provides an example of how this may be reflected in policy language.

If the company chooses to limit the business scope of its policy, transparency is critical. The policy should clearly state which commodities, activities, business units, sourcing regions, suppliers, and supply chains are covered and which are not. It should also explain the reason for any exclusions.

Clearly articulating any limitations helps avoid ambiguity and provides a basis for expanding scope over time.

In practice, some companies are hesitant to adopt policies covering their full business scopes, especially where visibility into supply chains is limited or risks are not yet fully understood. To address this concern, the Framework encourages companies to adopt policies that cover their full business scope while sequencing target dates and implementation measures as needed. This enables a company to signal its intention to address environmental and human rights impacts where present. And at the same time pursue a realistic progress pathway based on available information, priority and risk level of each portion of the business, and timeframes required to achieve the intended outcomes.

For additional guidance on business scope, see Section 2.3 of the Accountability Framework **Operational Guidance on Commitments and Progress Pathways.**

3. Commitments to no-deforestation and no-conversion

All companies that produce or source agricultural and forestry commodities should have clear commitments to no-deforestation and no-conversion. Companies may express these as separate commitments or as a single commitment to no-conversion, recognising that deforestation is a form of conversion.

To align with the Accountability Framework, policies on this topic should include each of the following five elements. These are described in more detail in Section 2.2 of the **Operational Guidance on Commitments and Progress Pathways.**

Clearly state the intended outcome

Commitments should state the intended outcome, such as “eliminate deforestation” or “production and sourcing do not contribute to conversion of natural ecosystems.” Aspirational or noncommittal language should be avoided, such as “we will strive to eliminate deforestation” or “we will assess and progressively reduce the risk of deforestation.”

Companies may also make commitments regarding the use of specific tools or approaches to achieve no-deforestation or no-conversion, and these may be included within the same policy. For example, “we will source 100% certified materials.” However, commitments to implementation tools should not substitute for an explicit outcome-based commitment.

Define key terms

Policies should include, at a minimum, definitions for deforestation and conversion, along with related terms, such as natural ecosystem. Companies are encouraged to adopt and reference the **Accountability Framework definitions.** Commitments and definitions should include both legal and illegal deforestation and conversion. The **Operational Guidance on Applying the Definitions Related to**



Deforestation, Conversion, and Protection of Ecosystems provides further guidance on how these definitions should be interpreted and applied in different contexts.

Definitions may be included in the body of the policy or in a footnote, glossary, or elsewhere, provided it is clear they form part of the policy.

State the cutoff date

A cutoff date is the date after which deforestation or conversion renders a given production unit non-compliant with the commitment. Policies should include a cutoff date using a specific calendar date (year and month, and ideally day). In some cases, it may be appropriate to specify different cutoff dates for deforestation and conversion, or across commodities or contexts.

Cutoff dates should be no later than the date the commitment is set. The Framework also recommends that companies aligned with commonly used dates for relevant commodities or sourcing regions.

Detailed guidance is provided in the **Operational Guidance on Cutoff Dates**, which includes a table with common cutoff dates. The Framework recommends a cutoff date of no later than 31 December 2020 for no-deforestation commitments, which aligns with the cutoff date of the EU Deforestation Regulation.

Include a commitment to long-term protection

In addition to avoiding deforestation and conversion, commitments should signal the company's intention to support the long-term protection of natural ecosystems and their conservation values. The specific formulation of this commitment may vary depending on the company's role in the supply chain.

Producers and other upstream actors that own or manage land should commit to ensuring the long-term protection of natural forests and other natural ecosystems within their operations and land holdings. This includes maintaining and protecting important conservation values and ecological functions associated with these areas through appropriate management, stewardship, and protection measures.

For downstream actors, support for long-term protection may be achieved through supplier expectations and supplier engagement. This may include specific measure to protect remaining natural ecosystems within suppliers' production units and land holdings. Support for long-term protection may also involve engagement in sourcing area-level initiatives, such as landscape or jurisdictional initiatives. It may also involve support for sustainable production systems, and other measures that contribute to durable protection of natural ecosystems within sourcing areas and supply chains.

Include a commitment to restoration and/or compensation where necessary

Commitments should include provisions for remediation, restoration, and/or compensation where deforestation or conversion has occurred after the applicable cutoff date. This includes addressing associated human rights harms.

Box 1: Aligning the no-deforestation policy with SBTi FLAG requirements

The Science Based Targets initiative (SBTi) Forest, Land and Agriculture (FLAG) Guidance provides a framework for companies to set targets to reduce greenhouse gas emissions from land sector activities. Because deforestation is a major driver of FLAG emissions, the SBTi requires companies to adopt a no-deforestation commitment for primary deforestation-linked commodities. The SBTi recommends that the commitment be aligned with the Accountability Framework.

Specifically, a no-deforestation policy associated with SBTi FLAG targets should have:

- A clear commitment to no-deforestation, using definitions aligned with the Accountability Framework.
- Application of the commitment to all primary deforestation-linked commodities in the company's supply chains, such as beef and leather, cocoa, coffee, palm oil, rubber, soy, and timber, including embedded and derived materials.
- A cutoff date no later than three years prior to submission of the company's first FLAG target, with a recommendation of no later than 2020.
- A target date no later than two years after the submission of the target.
- Commitments to no-conversion and "no peat burning" are also recommended by the SBTi.

The SBTi requires companies to publish commitments on their own websites and/or in relevant policy documents within 12 months of validating their FLAG targets. A company should include:

- The method and outcome of the company's assessment of its primary deforestation-linked commodities.
- Key information on how the company plans to implement the commitment.

For more information, see the [**AFi Explainer: Setting and Implementing No-Deforestation Commitments under SBTi FLAG**](#).

4. Commitments to human rights

To align with the Accountability Framework, policies should include a commitment to respect internationally-recognised human rights across the company's operations and supply chains. Given the particular risks associated with agricultural and forestry production and sourcing, policies should also include specific commitments related to the rights of Indigenous Peoples, local communities, and workers.

Human rights commitments should be consistent with Accountability Framework [**Core Principle 2**](#), and should not be limited to compliance with national law.

Some companies address human rights (and particularly labour rights) in a stand-alone human rights policy that is separate from policies on deforestation, conversion, or other sustainability topics. While this is acceptable, the AFi recommends referencing land rights and associated rights of Indigenous Peoples and local communities in policies addressing no-deforestation and no-conversion. This is because land use change for commodity production often affects both ecosystems and land rights. Addressing these topics in an integrated manner can improve coherence, strengthen risk management, and support more effective implementation.

Respect for all human rights

The policy should signal that the company will conduct its business in line with the International Bill of Human Rights, the UNGPs, and the OECD Guidelines for Multinational Enterprises. It should specifically state commitments to:

- carry out human rights due diligence (HRDD), including to identify, prevent, mitigate, and track human rights risks and impacts;
- engage meaningfully with rightsholders and other stakeholders;
- provide accessible and effective grievance mechanisms;
- protect whistleblowers and environmental and human rights defenders; and

- provide or contribute to effective remedy where human rights harms occur in the company's supply chain.

Respect for the rights of Indigenous Peoples and local communities

The policy should clearly state a commitment to respect the rights of Indigenous Peoples and local communities.¹ This should include commitments to:

- operate in a manner consistent with the UN Declaration on the Rights of Indigenous Peoples;
- secure free, prior, and informed consent (FPIC) prior to any activity that may affect Indigenous Peoples' and local communities' rights, lands, resources, territories, livelihoods, or food security; and
- provide or support remedy for adverse impacts to the rights of Indigenous Peoples and local communities.

Respect for workers' rights

The policy should clearly state a commitment to respect the internationally-recognised rights of all workers, including at minimum the workers' rights included in Core Principle 2.3:

- no child labour
- no forced or compulsory labour, including responsible recruitment
- freedom of association and collective bargaining
- no discrimination or harassment
- no abusive practices or undue disciplinary procedures
- legal and decent working hours
- safe and healthy workplaces
- living wages, living income, and fair benefits

5. Time-bound targets

To align with the Accountability Framework, policies should include clear, time-bound targets that describe when commitments will be fulfilled and how progress will be measured. This includes specifying one or more target dates indicating when the company expects to achieve the commitments expressed in the policy.

Target dates should be as ambitious as possible while remaining credible and achievable. Sections 2.3 and 3.1 of the **Operational Guidance on Commitments and Progress Pathways** provide further guidance on setting target dates, including expectations related to fulfilment of commitments by the target date.

The way targets are framed may differ between environmental commitments and human rights commitments.

¹ Reference to local communities applies only to the subset of local communities that hold collective customary rights to lands, territories, or natural resources, and maintain collective systems of land and resource governance, consistent with the Accountability Framework's definition of local community. See the **Operational Guidance on Respecting the Rights of Indigenous Peoples and Local Communities** for further explanation.

For no-deforestation and no-conversion commitments, companies should specify target dates by which the relevant portions of their operations and supply chains are expected to be deforestation- and conversion-free.

Human rights commitments differ in that companies are expected to respect human rights at all times. It is therefore generally not appropriate to establish future target dates for respecting human rights. However, companies may establish time-bound targets or milestones related to establishing or strengthening the due diligence, governance, and management systems needed to identify, prevent, mitigate, monitor, and remedy human rights risks and impacts across their operations and supply chains. Such targets or milestones may also indicate how the company plans to implement these systems across its direct and indirect supply base.

In many cases, companies may not yet have full visibility into their supply chains and associated risks. This should not delay the adoption of comprehensive and company-wide commitments. In such cases, companies should establish time-bound targets for portions of the business where risks are better understood, while expeditiously working to expand supply chain mapping and risk assessment so that targets can be applied across the full scope over time.

In other situations, it may be appropriate for companies to phase implementation timelines and target dates for different portions of their supply chains. This may be based on where risk is highest, where companies have greater control or leverage over their supply base, or the amount of time required to fulfil commitments in different contexts. If timelines and target dates are phased, the company should prioritise portions of its business for which environmental and social impacts or risks are greatest. Sections 3.1.3 of the [**Operational Guidance on Commitments and Progress Pathways**](#) provide further information about segmentation and phasing of time-bound targets and milestones.

6. Implementation systems

Companies should establish systems and processes to implement their commitments, monitor progress, and drive continual improvement. This should be done consistently with [**Core Principles**](#) 4-12 and related [**Operational Guidance**](#). The specific systems and processes will vary depending on the company's role in the supply chain. For example, producers and other upstream actors may focus on processes related to land acquisition, site development, and long-term protection. Downstream companies may place greater emphasis on supplier management, sourcing controls, traceability, due diligence, monitoring, and engagement.

Policies do not need to describe these systems in detail. However, they can help communicate how commitments will be implemented by referencing key systems, procedures, and practices the company has or intends to establish. This may include, for example:

- **Governance and management systems** that integrate commitments across company operations and decision-making.
- **Risk and impact assessment processes**, including human rights due diligence or integrated human rights and environment due diligence, to identify, prevent, mitigate, and address risks and impacts.
- **Operational practices and controls** that support implementation of commitments, including, as relevant to the company's role in the supply chain: land-use planning, site development, land management, restoration, traceability, supply chain controls, purchasing practices, supplier requirements, and corrective action processes.
- **Participation in sourcing area, landscape, or jurisdictional initiatives** where relevant to address systemic risks and support progress towards commitments.

- **Grievance mechanisms and remedy processes** accessible to affected rightsholders and other stakeholders.
- **Monitoring and verification systems** to track performance, compliance, and improvement over time relative to the company's commitments, including use of independent verification where appropriate.
- **Public reporting and disclosure processes** related to policy implementation and progress (see the [**Operational Guidance on Reporting, Disclosure, and Claims**](#) for more information).

7. Measures to address non-compliance

Responsible supply chain policies should describe, at a high level, how the company will respond to incidences of non-compliance with its policy. This is particularly important for downstream buyers that rely on supplier engagement to fulfil their commitments. It signals that commitments are supported by credible monitoring, response, support, and continuous improvement mechanisms.

Policies should indicate that where non-compliant activity or status is identified, the company will take appropriate and timely action to address it. This may include engagement with suppliers to support improvement, implementation of time-bound corrective actions, and escalation measures. It may also include responsible disengagement when necessary, and processes for re-engagement where credible improvement has been demonstrated.

Further included may be remediation processes to address social and environmental harms, if necessary. Detailed procedures related to non-compliance are typically elaborated in supporting documents. These are supplier engagement protocols, supplier codes of conduct, grievance management procedures, monitoring and response systems, or remedy frameworks.

Annex 1: Checklist for writing a responsible supply chain policy

This checklist summarises the key considerations presented in this resource. It can be used to assess whether the policy addresses the main elements discussed, and to identify areas where additional clarification, strengthening, or alignment may be needed.

The checklist is intended as a diagnostic support tool, rather than a strict set of requirements. Some questions relate to elements that are important for alignment with the Accountability Framework, including policy scope, commitments related to no-deforestation, no-conversion and human rights, and associated target dates. Other questions reflect recommended practices that can help companies communicate their commitments clearly and comprehensively. Policies may vary in structure and level of detail depending on the company's role in the supply chain, operating context and other context-specific factors.

For each question, companies may indicate their current status (not started, partially in place, mostly in place, fully in place, or not applicable), and identify any relevant next steps.

Frame the policy and its purpose

This includes explaining why the policy exists, what it aims to achieve, and how it connects to the company's broader business strategy and sustainability goals.

Question	Current status
Does the policy include a clear statement of purpose and ambition?	
Does the policy describe the outcomes it aims to achieve, such as no-deforestation, no-conversion, and respect for human rights?	
Does the policy reference and explain its relationship to external frameworks, regulations, standards, or initiatives that are relevant to the company?	
Does the policy include reference to other company policies, plans, procedures, or other documents that supplement or support implementation of the policy?	

Define the policy scope

This includes specifying which portions of the company's business the policy applies to, and being transparent about any exclusions.

Question	Current status
Does the policy clearly define its scope?	
Does the scope of the policy cover all relevant portions of the business, including: <ul style="list-style-type: none">all commodities and production and/or sourcing activities that may pose environmental or social risks?all relevant sourcing origins?all types of suppliers, including both direct and indirect suppliers?all forms of purchased commodities, including derivatives and embedded commodity volumes?	



<ul style="list-style-type: none"> all business units included within the corporate group? 	
If the policy does not yet apply company-wide, does it clearly explain what is excluded and why?	

Specify commitments to no-deforestation, no-conversion, and respect for human rights

The **AFi Self-assessment Tool** was designed to help companies assess alignment of company policies and practices with the Accountability Framework. To support policy development, the 'Set goals' tab provides a detailed list of the elements related to commitments to no-deforestation, no-conversion, and respect for human rights.

Because both this AFi How To Guide and the AFi Self-assessment Tool are aligned with the Accountability Framework, readers are encouraged to use the 'Set goals' tab as the checklist for supporting this core component of the policy.

Specify target dates and implementation timeframes

This includes clarifying when commitments will be fulfilled.

Question	Current status
Does the policy specify one or more target dates for fulfilling commitments on no-deforestation and no-conversion?	
Are these target dates ambitious based on the characteristics of the company's business and the considerations for setting credible targets explained in Section 3.1.2 of the Operational Guidance on Commitments and Progress Pathways?	
For human rights, does the policy indicate the expectation to respect these rights at all times?	
If appropriate, does the policy (or a supporting document) describe improvement processes or provide time-bound milestones to strengthen due diligence and management systems to respect human rights?	
Does the policy explain whether and how the company intends to phase implementation across different commodities, suppliers, geographies, or business units?	

Describe implementation systems and processes

This includes signalling the systems, processes, and management approaches that will be used to fulfil commitments.

Question	Current status
Does the policy cover the most critical implementation elements necessary to achieve the commitments in the context of the company's business?	



Indicate the approach to addressing non-compliance

This includes explaining how the company will respond when non-compliance with the policy is identified.

Question	Current status
Does the policy explain that non-compliance will be addressed in a timely and appropriate manner?	
Does the policy reference any supporting documents that provide further detail on non-compliance procedures, grievance handling, supplier engagement, responsible disengagement, and remedy?	



Annex 2: Tailoring the policy to the company's role in the supply chain

All companies should commit to the same overall outcomes, including no-deforestation, no-conversion, and respect for human rights. However, the way that a company delivers these outcomes may differ depending on its position and role in the supply chain and other associated factors. These may include the company's level of visibility to the supply base, and its degree of control and leverage over suppliers. The table below illustrates common ways that different supply chain actors deliver on policy commitments and how these approaches can be reflected in company policies.

Table 1: Tailoring policy content to different supply chain roles

Supply chain actor	Role	Policy focus
Producers and other upstream actors that own or manage land	Direct control over production practices and land management decisions at the production-unit level	<ul style="list-style-type: none"> • Avoid deforestation and conversion, and safeguard human rights on all lands owned or managed by the company. • Describe how harms are prevented and outcomes achieved through operational practices, management systems, and on-the-ground implementation measures.
Traders and other first buyers sourcing directly from producers	Direct control over sourcing decisions, upstream supplier relationships, and supplier access to market	<ul style="list-style-type: none"> • Describe how environmental and human rights risks and impacts within producer supply bases will be identified, assessed, prevented, mitigated, monitored, and addressed. • Explain how supplier engagement, supplier controls, traceability, procurement practices, monitoring systems, and corrective action processes support implementation of commitments.
Downstream buyers without direct control over production sites	Influence upstream performance indirectly through leverage, sourcing choices, investment, and collaboration	<ul style="list-style-type: none"> • Set clear expectations for suppliers aligned with policy commitments. • Engage suppliers to support and monitor progress. Take action to address non-compliance. • Use a mix of approaches to achieve commitments, including product volume compliance and collaboration at the sourcing area through landscape or jurisdictional initiatives.
Companies with multiple roles	Play different roles across different portions of the supply chain	<ul style="list-style-type: none"> • Reflect all relevant roles within the policy. • Clearly explain how commitments apply across different parts of the business.



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